DOWNMAN *v.* STATE OF TEXAS.

ERROR TO THE COURT OF CIVIL APPEALS FOR THE THIRD SUPREME JUDICIAL DISTRICT OF THE STATE OF TEXAS.

No. 43. Submitted November 3, 1913.—Decided December 1, 1913.

While real estate is generally taxed as a unit, separate estates therein may be taxed to the separate owners of such estates, where the title has been severed.

One who has purchased the mineral rights in land with the present right to enter and work the same is not denied equal protection of the law because in his case the mineral rights are taxed to him and the surface estate is taxed to the owner of the fee.